ORDINANCE NO. 1388B

ORDINANCE ESTABLISHING THE LOCAL SERVICE FILING FEE FOR ANNUAL CERTIFICATION OF EXEMPT PROPERTY PURSUANT TO I.C. 6-1.1-3-7.3

WHEREAS, pursuant to I.C. 36-2-3-2 and I.C. 36-2-3.5-3, the Lake County Council of the County of Lake is the fiscal and legislative body of Lake County, Indiana; and

WHEREAS, pursuant to I.C. 6-1.1-3-7.3, the County fiscal body may adopt an Ordinance to impose a local service fee on each person that files an annual certification with the county assessor under I.C. 6-1.1-3-7.2 stating that the person’s business personal property in the county is exempt from taxation under I.C. 6-1.1-3-7.2 for an assessment date after December 31, 2015; and

WHEREAS, pursuant to I.C. 6-1.1-3-7.3(b), the County Council establishes the local service filing fee for annual certification of exempt property at Fifty ($50.00) Dollars; and

WHEREAS, the local service fee imposed for an assessment date is due and payable at the same time that property taxes for that assessment date are due and payable; a delinquent local service fee shall be collected in the same manner as delinquent property taxes are collected; and

WHEREAS, the revenue collected from the local service fee shall be allocated in the same manner and proportion and at the same time as property taxes are allocated to each taxing unit in the County and may be used by a taxing unit for any lawful purpose of the taxing unit.

NOW, THEREFORE, LET IT BE ORDAINED AS FOLLOWS:

That the Lake County Council establishes the Local Service Filing Fee of Fifty ($50.00) Dollars for Annual Certification of Exempt Property Pursuant to I.C. 6-1.1-3-7.3.

That the local service fee imposed for an assessment date is due and payable at the same time that property taxes for that assessment date are due and payable; a delinquent local service fee shall be collected in the same manner as delinquent property taxes are collected. The funds collected pursuant to the Local Service Filing Fee shall be deposited in the Local Service Filing Fee for Annual Certification of Exempt Property Fund, a non-reverting fund.

That the revenue collected from the local service fee shall be allocated in the same manner and proportion and at the same time as property taxes are allocated to each taxing unit in the County and may be used by a taxing unit for any lawful purpose of the taxing unit.

This Ordinance is effective as of the date of passage.

SO ORDAINED THIS 8th DAY OF SEPTEMBER, 2015.

TED F. BILSKI, President

PRESENTED TO
BY LAKE COUNTY AUDITOR

CHRISTINE CID

BOARD OF COMMISSIONERS

EISIE FRANKLIN

DANIEL E. DERNULC

SEP 10 2015

ELDON STRONG

JAMAL WASHINGTON

DAVID HAMM

Members of the Lake County Council